

STATE OF IOWA
PROPERTY ASSESSMENT APPEAL BOARD

Kristina & Bradley Boyle,

Petitioners-Appellants,

v.

Sioux City Board of Review,

Respondent-Appellee.

ORDER

**Docket No. 11-107-1357
Parcel No. 8947-26-160-003**

On January 17, 2012, the above captioned appeal came on for consideration before the Iowa Property Assessment Appeal Board under Iowa Code sections 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. The Appellants Kristina and Bradley Boyle were self-represented and requested a written consideration. The Sioux City Board of Review was represented by attorney Jack Faith. Both parties submitted evidence in support of their positions. The Appeal Board having reviewed the entire record and being fully advised, finds:

Findings of Fact

Kristina and Bradley Boyle, the owners of a residentially classified property located at 712 Alice Street, Sioux City, Iowa, appeal from the Sioux City Board of Review regarding their 2011 property assessment. The January 1, 2011, assessment is allocated as follows: \$19,200 in land value and \$81,900 in improvement value for a total assessment of \$101,100.

The subject property is a split foyer, single-family residence built in 1962. The improvements include 962 square feet of above-grade finish and a full basement with 700 square feet of finish. Additional improvements include a 308 square-foot, detached garage built in 1962; a 992 square-foot

detached garage built in 2001; and a 200 square-foot wood deck. The site is 0.313 acres and has a 10% topography obsolescence adjustment.

The Boyles protested their assessment to the Sioux City Board of Review. They contended the property was assessed for more than authorized by law under Iowa Code section 441.37(1)(b), asserting the correct fair market value was between \$70,000 and \$80,000.

The Board of Review denied the protest.

The Boyles then appealed to this Board and reasserted their claim of over assessment. They contend the correct value is \$85,000, allocated \$15,000 to the land and \$70,000 to the improvements.

It does not appear the Boyles offered any evidence to the Board of Review. Likewise, the Boyles did not submit any additional evidence to this Board other than their statement on the appeal form. The petition indicates they believe a house located at 3209 8th Street, which is located approximately one-block from the subject property, and is assessed for \$86,200 should be compared to their assessment of \$101,100. According to the Boyles, this house is newer and has a larger, more level lot compared to their site, which has a sloped site and retaining walls. They note that while their house is slightly larger, their lot is inferior. Therefore, they believe their improvements are worth more than this comparable, but their land is worth less and this should result in a similar assessment.

The Boyles do not believe many of the homes in their area are comparable to theirs. However, they point out the properties located at 715, 716, 721, and 801 Alice Street are all assessed lower than their property. These four properties have assessments of \$59,200, \$71,400, \$44,700, and \$45,600, respectively. The Boyles did not provide any information about these properties. As such, it is unknown if they are comparable in size, quality, amenities, and other features. Additionally, there was no comparison or adjustments for differences in the properties to indicate a conclusion of market value for their property.

In the petition, Kristina Boyle indicated pictures of all of the properties would be forthcoming; however, this Board has received no additional evidence from the Boyles.

The Board of Review provided three listing histories of the subject property. The listing histories indicate the subject was first listed by the Boyles in February 2007 for \$129,500. The listing was reduced in August 2007 to \$128,500 and expired in February 2008. It was re-listed in April 2009 for \$135,000, reduced in July 2009 to \$132,500, and the listing expired in October 2009. It was last listed in May 2010 for \$129,950, reduced in August 2010 to \$125,000 and expired in November 2010. There is no explanation of the listings, and no known offers. We do not find the expired listings as evidence of the fair market value and give it limited consideration.

The Board of Review also submitted a one-page comparable worksheet, which it asserts supports the assessment. The worksheet is replicated as follows.

	GIS#	Address	Sale Date	Sale Price	SFLA	SP/SF
Comp #1	894723176019	3501 22nd St	4/11/2006	\$115,000	960	\$119.79
Comp #2	894723303005	1857 Glendale Blvd	8/15/2006	\$110,000	1166	\$94.34
Comp #3	894723303015	2908 20th St	4/16/2007	\$82,500	768	\$107.42

The worksheet notes the average sale price per square foot is \$107.18, and the median sales price per square foot is \$107.42. As such, it arrives at a value conclusion of \$103,100, considering the average; and, \$103,300, considering the median. Comparatively, the subject is currently assessed at \$105.09 per square foot, or \$101,100. We note that based solely on an unadjusted sales price per square foot, the subject property's assessment appears to be supported. However, we also note that no adjustments were made for differences between these comparables and the subject property, which would be a proper market analysis. Additionally, we find the sales, which occurred in 2006 and 2007, not as convincing as more recent sales would be. There is no explanation why more recent sales were not available for consideration.

The Board of Review criticizes the properties mentioned by the Boyles in their petition. It indicates the property located at 3209 8th Street is smaller in above grade living area, 816 square feet compared to the subjects 962 square feet. As such, this property had an assessed value per square foot of \$105.64, compared to the subjects assessed value per square foot of \$105.09.

Regarding the four properties on Alice Street, the Board asserts they are not comparable based on the following statements:

715 Alice is a manufactured home with no basement on a single lot.

716 Alice is an 896 square-foot home with no basement on a single lot.

721 Alice is a 768 square-foot home with basement on a single lot.

801 Alice is an 816 square-foot home with no basement on a single lot.

With the exception of the subject property, there are no property record cards in the record.

Reviewing all the evidence, we find the preponderance of evidence does not support the Boyle's claim that the property is over-assessed. The burden of proof lies with the Boyle's and they failed to show that the property was assessed for more than authorized by law.

Conclusions of Law

The Appeal Board applied the following law:

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2011). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment*


Appeal Bd., 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

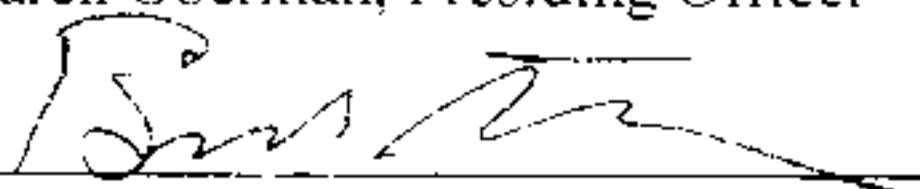
In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value established in an arm's-length sale of the property. § 441.21(1)(b). Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property "shall be one hundred percent of its actual value." § 441.21(1)(a).

In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), there must be evidence that the assessment is excessive and the correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). The Boyles failed to submit sufficient evidence to support a claim of over-assessment. Therefore, we affirm the assessment of Kristina and Bradley Boyle's property.

THE APPEAL BOARD ORDERS the assessment of Kristina and Bradley Boyle's property located at 712 Alice Street, Sioux City, Iowa, of \$101,100, as of January 1, 2011, set by Sioux City Board of Review, is affirmed.

Dated this 17 day of February, 2012.


Karen Oberman, Presiding Officer


Richard Stradley, Board Chair


Jacqueline Rypma, Board Member

Cc:

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>2-17</u> , 2012	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	